Canada Revenue Agency
Agence du revenu du Canada

Employee or Self-employed?

RC4110(E) Rev. 18

Canada

Is this guide for you?

Use this guide if you are:

- a payer or employer
- a worker

It will help you understand how to decide a worker's employment status.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to **canada.ca/cra-multiple-formats** or call **1-800-959-5525**.

La version française de ce guide est intitulée Employé ou travailleur indépendant?

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Before you start

Employee or self-employed worker?

It is important to decide whether a worker is an **employee** or a **self-employed individual**. Employment status directly affects a person's entitlement to employment insurance (EI) benefits under the Employment Insurance Act. It can also have an impact on how a worker is treated under other legislation such as the Canada Pension Plan and the Income Tax Act.

The facts of the working relationship as a whole decide the employment status.

In an employer-employee relationship, the payer is considered an employer and the worker an employee. Employers are responsible for deducting Canada Pension Plan (CPP) contributions, EI premiums, and income tax from remuneration or other amounts they pay to their employees. Employers must remit these deductions along with their share of CPP contributions and EI premiums to the Canada Revenue Agency (CRA).

An employer who fails to deduct the required CPP contributions or EI premiums has to pay both the employer's share and the employee's share of any contributions and premiums owing, plus penalties and interest. For more information, go to **canada.ca/payroll**.

> **Note**
> **Non-arm's length relationship** – If an employee is not dealing at arm's length with the employer, it is possible that his or her employment is not insurable under the Employment Insurance Act. For more information, read the interpretive article on this subject at **canada.ca/cpp-ei-explained**.

If the worker is a **self-employed individual**, he or she must operate a business and be engaged in a business relationship with the payer.

For more information, go to **canada.ca/en/services/business/taxes.html**.

Employment insurance for self-employed individuals

Some self-employed individuals may be eligible for employment insurance special benefits by contributing to the plan.

For more information, visit Service Canada at **canada.ca/en/employment-social-development/corporate/portfolio/service-canada.html**.

Self-employed individuals in Quebec may be eligible for benefits under the Quebec Parental Insurance Plan (QPIP). For more information, visit Revenu Québec at **rqap.gouv.qc.ca/Index_en.asp**.

Requesting a ruling

If a worker or payer is not sure of the worker's employment status, either party can request a ruling to have the status evaluated. A ruling indicates whether a worker is an employee or is self-employed, and whether that worker's employment is pensionable or insurable. If you have a payroll program account and are registered on My Business Account, you can use the "Request a CPP/EI ruling" service in My Business Account at **canada.ca/my-cra-business-account**.

An authorized representative for the payer can request a ruling electronically in Represent a Client at **canada.ca/taxes-representatives**.

A payer or a worker can request a ruling by sending a letter or a filled out Form CPT1, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or the Employment Insurance Act, to their tax services office. You can get this form at **canada.ca/cra-forms** or by calling **1-800-959-5525**. For a list of our tax services offices, go to **canada.ca/cra-offices**.

You can get more employer information by reading "Employer responsibilities – The payroll steps" at **canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-overview/employer-responsibilities-payroll-steps.html**.

> **Note**
> This guide **does not replace** a formal request for a ruling.

Time limit for requesting a ruling

A worker or a payer can request a ruling **before** June 30 of the year following the year to which the question relates. For example, if the employment took place in 2018, the ruling request has to be made before June 30, 2019.

Filing an appeal

If a CPP/EI ruling has been issued and the worker or payer does not agree with the decision, either party has the right to file an appeal within 90 days after being notified of the CPP/EI ruling.

If a CPP/EI payroll deductions assessment has been issued, the payer has the right to file an appeal within 90 days after being notified of that payroll assessment.

However, if you receive a payroll assessment because your payment was not applied to your account correctly, before you file an appeal, we recommend that you call or write to the tax services office or tax centre to discuss it. Many disputes are resolved this way and can save you the time and trouble of appealing.

To appeal a **CPP/EI ruling decision or a payroll deductions assessment**, you can:

- access My Business Account at **canada.ca/my-cra-business-account**, if you are a business owner, and select "Register a formal dispute (Appeal)" for your payroll program account
- access My Account at **canada.ca/my-cra-account**, if you are an individual, select "Register my formal dispute," and choose "CPP/EI ruling" in the subject area
- access Represent a Client at **canada.ca/taxes-representatives**. If you represent a business, select "Register a formal dispute (Appeal)" for a payroll program account. If you represent an individual, select

"Register my formal dispute," and then choose "CPP/EI ruling" in the subject area

- use Form CPT100, Appeal of a Ruling Under the Canada Pension Plan and/or Employment Insurance Act, to appeal a CPP/EI ruling
- use Form CPT101, Appeal of an Assessment Under the Canada Pension Plan and/or Employment Insurance Act, to appeal a payroll deductions assessment
- write to the chief of appeals at your tax services office or tax centre explaining why you do not agree with the ruling or payroll deductions assessment and provide all relevant facts. Include a copy of the CPP/EI ruling letter or payroll deductions assessment. The addresses of our tax services offices are available at **canada.ca/cra-offices**. The addresses of our tax centres are listed at page 11 of this guide

For more information on how to appeal a CPP/EI ruling decision or a payroll deductions assessment, see Booklet P133, Your Appeal Rights – Canada Pension Plan and Employment Insurance Coverage.

Employment status

Certain factors have to be considered when deciding if a worker is an employee or a self-employed individual.

These factors differ if the contract is formed in the province of Quebec or in any other province or territory. Usually, the province or territory where the contract was formed will decide which set of factors to use.

Note
In a written contract, the parties may state that in the event of a disagreement about the contents of the contract, it is to be interpreted under the Quebec law (civil code), even though the contract was formed, for example, in Ontario (common law). Depending on where the contract is formed, unless it is stated differently in the written contract, use the set of factors appropriate for your situation.

Deciding a worker's employment status in a province or territory other than Quebec

When we examine whether a person is an employee or a self-employed individual, the key question we ask is whether the person is engaged to carry out services as a person in business on his or her own account, or as an employee. To do this, we examine the total relationship between the worker and the payer, using a two-step approach.

Step 1

We ask the worker and the payer what their intent was when they entered into the working arrangement. Did the two parties intend to enter into a **contract of service** (employer-employee relationship) or did they intend to enter into a **contract for services** (business relationship)? We need to know how they defined their working relationship and why they defined it as such.

Sometimes the intention is clear and both parties are in agreement (common intent). Sometimes the intent can be found in a written agreement. Sometimes the two parties have a different understanding as to the status of their working relationship, in which case there is no common intent.

Workers and payers can set up their affairs as they see fit; however, the employment status they have chosen must be reflected in the actual terms and conditions of the working relationship.

To decide the parties' intentions, we get a copy of the contract, or testimony by the parties and examine the parties' actions. Both parties' intentions form part of the context that we analyse.

Step 2

We ask the worker and the payer questions that will help us understand the working relationship and allow us to verify whether the intent of the parties is reflected in the facts.

These questions relate to the following elements:

- the level of control the payer has over the worker's activities
- whether the worker or payer provides the tools and equipment
- whether the worker can subcontract the work or hire assistants
- the degree of financial risk the worker takes
- the degree of responsibility for investment and management the worker holds
- the worker's opportunity for profit
- any other relevant factors, such as written contracts

We look at the answers separately for each element and then together.

We consider whether they reflect the stated intention and we decide if the actual working conditions are more consistent with a **contract of service** or with a **contract for services**.

Factors to consider

To help you understand the process, we explain each factor below and show some indicators that the worker may be an employee or a self-employed individual.

Control

Control is the ability, authority, or right of a payer to exercise control over a worker concerning the manner in which the work is done and what work will be done.

Degree of control or independence

Consider the degree of control held by the payer or the degree of independence held by the worker.

The actual degree of control will vary with the type of work and the skills of the worker.

Deciding the degree of control can be difficult when examining the employment of professionals such as engineers, doctors, and IT consultants. Because of their expertise and specialized training, they may need little or no specific direction in their daily activities. When examining the factor of control, it is necessary to focus on both the payer's control over the worker's daily activities and the payer's influence over the worker.

Payer's right to exercise control

It is the right of the payer to exercise control that is relevant, **not** whether the payer actually exercises this right.

It is the control of a payer over a worker that is relevant and **not** the control of a payer over the end result of a product or service purchased.

Indicators showing that the worker is an employee

- The relationship is one of subordination. The payer will often direct, scrutinize, and effectively control many elements of how and when the work is carried out.
- The payer controls the worker with respect to both the results of the work and the method used to do the work.
- The payer chooses and controls the method and amount of pay. Salary negotiations may still take place in an employer-employee relationship.
- The payer decides what jobs the worker will do.
- The payer chooses to listen to the worker's suggestions but has the final word.
- The worker requires permission to work for other payers while working for this payer.
- Where the schedule is irregular, priority on the worker's time is an indication of control over the worker.
- The worker receives training or direction from the payer on how to do the work. The overall work environment between the worker and the payer is one of subordination.

Indicators showing that the worker is a self-employed individual

- A self-employed individual usually works independently.
- The worker does not have anyone overseeing his or her activities.
- The worker is usually free to work when and for whom he or she chooses and may provide his or her services to different payers at the same time.
- The worker can accept or refuse work from the payer.
- The working relationship between the payer and the worker does **not** present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.

Tools and equipment

Consider if the worker owns and provides tools and equipment to accomplish the work. Contractual control of, and responsibility for, an asset in a rental or lease situation is also considered under this factor.

What is relevant is the significant investment in the tools and equipment along with the cost of replacement, repair, and insurance. A worker who has made a significant investment is likely to retain a right over the use of these assets, diminishing the payer's control over how the work is carried out. In addition, such a significant investment may place the worker at a risk of a financial loss.

> **Note**
> Tools and equipment can vary widely in terms of value and can include everything from wrenches and hammers, to specialized clothing, appliances, stethoscopes, musical instruments, computers, and vehicles such as trucks and tractors.

Self-employed individuals often supply the tools and equipment required for a contract. As a result, the ownership of tools and equipment by a worker is more commonly associated with a business relationship.

However, employees sometimes also have to provide their own tools. The courts have acknowledged that because a worker is required to provide tools of the trade, this does not in itself mean that the worker is a self-employed individual. For example, many skilled tradespeople such as auto mechanics have to supply their own tools, even if they are full-time employees.

Indicators showing that the worker is an employee

- The payer supplies most of the tools and equipment the worker needs. In addition, the payer is responsible for repair, maintenance, and insurance costs.
- The payer retains the right of use over the tools and equipment provided to the worker.
- The worker supplies the tools and equipment and the payer reimburses the worker for their use.

Indicators showing that the worker is a self-employed individual

- The worker provides the tools and equipment needed for the work. In addition, the worker is responsible for the costs of repairs, insurance, and maintenance to the tools and equipment.
- The worker has made a significant investment in the tools and equipment and the worker retains the right over the use of these assets.
- The worker supplies his or her own workspace, is responsible for the costs to maintain it, and does substantial work from that site.

Subcontracting work or hiring assistants

Consider if the worker can subcontract work or hire assistants. This factor can help decide a worker's business presence because subcontracting work or hiring assistants can affect their chance of profit and risk of loss.

Indicators showing that the worker is an employee

- The worker cannot hire helpers or assistants.
- The worker does not have the ability to hire and send replacements. The worker has to do the work personally.

Indicators showing that the worker is a self-employed individual

- The worker does not have to carry out the services personally. He or she can hire another party to either do the work or help do the work, and pays the costs for doing so.
- The payer has no say in whom the worker hires.

Financial risk

Consider the degree of financial risk taken by the worker. Consider if there are any fixed ongoing costs incurred by the worker or any expenses that are not reimbursed.

Usually, employees will not have any financial risk as any expenses will be reimbursed, and they will not have fixed ongoing costs.

Self-employed individuals, on the other hand, can have financial risk and incur losses because they usually pay fixed monthly costs even if work is not currently being done.

Employees and self-employed individuals may be reimbursed for business or travel expenses. Therefore, focus on the expenses that are **not** reimbursed by the payer.

Indicators showing that the worker is an employee

- The worker is not usually responsible for any operating expenses.
- Generally, the working relationship between the worker and the payer is continuous.
- The worker is not financially liable if he or she does not fulfil the obligations of the contract.
- The payer chooses and controls the method and amount of pay.

Indicators showing that the worker is a self-employed individual

- The worker hires helpers to assist in the work. The worker pays the hired helpers.
- The worker does a substantial amount of work from his or her own workspace and incurs expenses relating to the operation of that workspace.
- The worker is hired for a specific job rather than an ongoing relationship.
- The worker is financially liable if he or she does not fulfil the obligations of the contract.
- The worker does not receive any protection or benefits from the payer.
- The worker advertises and actively markets his or her services.

Responsibility for investment and management

Consider the degree of responsibility for investment and management held by the worker.

Is the worker required to make any investment in order to provide the services?

A significant investment is evidence that a business relationship may exist. You should also consider if the worker is free to make business decisions that affect his or her profit or loss.

Indicators showing that the worker is an employee

- The worker has no capital investment in the payer's business.
- The worker does not have a business presence.

Indicators showing that the worker is a self-employed individual

- The worker has capital investment.
- The worker manages his or her staff.
- The worker hires and pays individuals to help do the work.
- The worker has established a business presence.

Opportunity for profit

Consider whether the worker can realize a profit or incur a loss, as this indicates that a worker controls the business aspects of services rendered and that a business relationship likely exists. To have a chance of a profit and a risk of a loss, a worker has to have potential proceeds and expenses, and one could exceed the other.

This factor has to be considered from the worker's perspective, not the payer's. It is for the most part an assessment of the degree to which the worker can control his or her proceeds and expenses.

Employees normally do not have the chance of a profit and risk of a loss even though their remuneration can vary depending on the terms of their employment contracts. For example, employees working on a commission or piece-rate basis, or employees with a productivity bonus clause in their contract can increase their earnings based on their productivity. This increase in income is not normally viewed as a profit, as it is not the excess of proceeds over expenses.

Employees may have expenses directly related to their employment, such as automobile expenses, and board and lodging costs. Normally, expenses would not place employees at risk of incurring a loss because it is unlikely that the expenses would be greater than their remuneration.

Self-employed individuals normally have the chance of profit or risk of loss, because they have the ability to pursue and accept contracts as they see fit. They can negotiate the price (or unilaterally set their prices) for their services and have the right to offer those services to more than one payer. Self-employed individuals will normally incur expenses to carry out the terms and conditions of their contracts, and to manage those expenses to maximize net

earnings. Self-employed individuals can increase their proceeds and/or decrease their expenses in an effort to increase profit.

Employees generally do not share in profits or suffer losses incurred by the payer's business.

The method of payment may help to decide if the worker has the opportunity to make a profit or incur a loss. In an employer-employee relationship, the worker is normally guaranteed a return for the work done and is usually paid on an hourly, daily, weekly, or similar basis.

Similarly, some self-employed individuals are paid on an hourly basis. However, when a worker is paid a flat rate for the work done, it generally indicates a business relationship, especially if the worker incurs expenses in doing the work.

Indicators showing that the worker is an employee

- The worker is not normally in a position to realize a business profit or loss.
- The worker is entitled to benefit plans that are normally offered only to employees. These include registered pension plans, and group accident, health, and dental insurance plans.

Indicators showing that the worker is a self-employed individual

- The worker can hire a substitute and the worker pays the substitute.
- The worker is compensated by a flat fee and incurs expenses in carrying out the services.

Deciding a worker's employment status in the province of Quebec

When we examine whether a person is an employee or self-employed individual in the province of Quebec, we examine the relationship between the worker and the payer, using a three-step approach.

Step 1

We ask the worker and the payer what their intent was when they entered into the working arrangement. Did the two parties intend to enter into a **contract of service** (employer-employee relationship) or did they intend to enter into a **contract for services** (business relationship)?

We need to know how they defined their working relationship and why they defined it as such.

Sometimes the intention is clear and both parties are in agreement (common intent). Sometimes the intent can be found in a written agreement. Sometimes the two parties have a different understanding of the status of their employment relationship, in which case there is no common intent.

Workers and payers can set up their affairs as they see fit; however, the employment status they have chosen must be reflected in the actual terms and conditions of the working relationship.

To decide the parties' intentions, we get a copy of the contract, or testimony by the parties and examine the parties' actions. Both parties' intentions form part of the context that we analyse.

Step 2

We look to see if the employment meets the definition of a contract of employment or of a business contract (contract for services) defined in the Civil Code of Québec by considering the following factors:

- carrying out the work
- remuneration
- relationship of subordination

It is important to gather the facts and analyze them in light of the specific context of the employment and the intent of the parties.

Step 3

We compare each party's intentions with their actual working relationship. We decide whether the conditions of the working relationship represent the status that the parties have chosen and that they are consistent with the definitions of the Civil Code of Québec.

Factors to consider

Examine the relationship between the worker and the payer by considering the factors outlined in Step 2.

To help you understand the process, we explain each factor and provide some indicators to show whether a relationship of subordination exists.

Carrying out the work

Whether there is an employer-employee relationship or a business relationship, the worker has to do the work. It can be part-time or full-time for a specified or indeterminate period.

Remuneration

Remuneration means how a worker is paid. It includes all consideration and benefits that have a monetary value. Whether there is an employer-employee relationship or a business relationship, the worker will receive remuneration in exchange for work. The remuneration can be calculated by time, by the piece, or in another manner.

Relationship of subordination

This factor helps distinguish the employer-employee relationship from a business relationship.

The relationship of subordination is the capacity, the authority, or the right of a payer to exercise a control over the worker's activities and the manner in which the work is done.

Degree of control or independence

Consider the degree of control held by the payer or the degree of independence held by the worker.

The actual degree of control will vary with the type of work and the skills of the worker.

Deciding the degree of control can be difficult when examining the employment of professionals such as engineers, doctors, and IT consultants. Because of their expertise and specialized training, they may require little or no specific direction in their daily activities. When examining the factor of control, it is necessary to focus on both the payer's control over the worker's daily activities and the payer's influence over the worker.

Payer's right to exercise control

It is the right of the payer to exercise control that is relevant, **not** whether the payer actually exercises this right.

It is the control of a payer over a worker that is relevant and **not** the control of a payer over the end result of a product or service that he or she has purchased.

Indicators showing that the worker is an employee

- The payer directs and controls many elements of how the work is done (such as what, who, where, when, and how).
- The payer controls the worker's absences, such as sick leave or vacation leave.
- The payer controls the worker with respect to the results of the work and the method used to do the work.
- The payer creates the work schedule and establishes the worker's rules of conduct.
- The payer can impose disciplinary actions on a worker.
- The worker has to do the work personally.
- The worker has to remit activity reports to the payer.
- The worker's activities are reserved to a single payer (exclusivity of services).
- The worker receives training or direction from the payer on how to do the work.
- The worker accepts being part of the payer's business to have the latter benefit from his work.
- The parties have inserted a non-competition clause in their written contract.

Indicators showing that the worker is a self-employed individual

- The worker is usually free to work when and for whom he or she chooses and may provide his or her services to different payers at the same time.
- The worker does not have to carry out the services personally. He or she can hire another party to either do the work or help do the work.
- The worker can generally choose the time and the manner in which the work will be done.
- The worker does not need to be at the payer's premises.
- The worker can accept or refuse work from the payer.
- The working relationship between the payer and the worker does **not** present a degree of continuity, loyalty, security, subordination, or integration, all of which are generally associated with an employer-employee relationship.

Note
Since in certain working relationships it can be difficult to decide whether there is a relationship of subordination, we can also take into consideration indicators used in common law, referred to above in Step 2 of the section "Deciding a worker's employment status in a province or territory other than Quebec."

Special situations

Special rules concerning CPP, EI and income tax apply to the following occupations:

- barbers and hairdressers
- taxi drivers and drivers of other passenger-carrying vehicles
- emergency services volunteers
- temporary help services
- caregiver, baby-sitter, or domestic worker
- employees outside of Canada
- fishers
- Indians
- placement and employment agency workers
- seasonal agricultural workers
- special or extra duty pay for police officers

For more information on special situations, see Guide T4001, Employers' Guide – Payroll Deductions and Remittances, or go to **canada.ca/payroll**.

Have you received a CPP/EI ruling?

If you received a CPP/EI ruling, and if a worker's status has changed from employee to self-employed or from self-employed to employee, we have information that could be of interest to you. To find out more, go to **canada.ca/cpp-ei-rulings** and click on "Have you received a CPP/EI ruling?"

Online services

My Account

The CRA's My Account service is fast, easy, and secure. Find out how to register at **canada.ca/my-cra-account**

Use My Account to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, and marital status
- register to receive email notifications when you have mail to view in My Account and when important changes are made on your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- view and print your proof of income statement (option 'C' print)
- send documents to the CRA
- send an enquiry about your audit
- link between your CRA My Account and My Service Canada Account

Receiving your CRA mail online

Sign up for the CRA's online mail service to get most of your CRA mail, like your notice of assessment online. For more information, go to **canada.ca/cra-email-notifications**.

Handling business taxes online

Use the CRA's online services for businesses throughout the year to:

- make payments to the CRA by setting up pre-authorized debit agreements in My Business Account or by using the My Payment service
- file a return, view the status of filed returns, and amend returns online
- send documents to the CRA
- authorize a representative for online access to your business accounts
- register to receive email notifications and to view mail from the CRA in My Business Account
- change addresses
- manage direct deposit information
- view account balance and transactions
- calculate a future balance
- transfer payments and immediately view updated balances
- add another business to your account
- send account related enquiries and view answers to common enquiries
- send an enquiry about your audit
- download reports

To log in to or register for the CRA's online services, go to:

- My Business Account at **canada.ca/my-cra-business-account**, if you are a business owner
- Represent a Client at **canada.ca/taxes-representatives**, if you are an authorized representative or employee

For more information, go to **canada.ca/taxes-business-online**.

CRA BizApp

CRA BizApp is a mobile web application for small business owners and sole proprietors. The application offers secure access to view accounting transactions, pay outstanding balances, and more.

For more information, go to **canada.ca/cra-mobile-apps**.

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your PD7A – statement of account for current source deductions, online.

For more information, go to **canada.ca/cra-business-email-notifications**.

Authorizing the withdrawal of a pre-determined amount from your bank account

Pre-authorized debit (PAD) is a flexible online payment option managed by you. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date or dates.

You can set up a PAD agreement using the CRA's secure My Business Account service at **canada.ca/my-cra-business-account**. You can view historical records, modify, cancel, or skip a payment. For more information, go to **canada.ca/payments** and select "Pre-authorized debit."

Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services
- the CRA's My Payment service at **canada.ca/cra-my-payment**
- your credit card through one of the CRA's third party service providers
- pre-authorized debit at **canada.ca/my-cra-business-account**

For more information, go to **canada.ca/payments**.

For more information

What if you need help?

If you need more information after reading this guide, go to **canada.ca/payroll** or call **1-800-959-5525**.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. You can view your direct deposit information and online transactions at **canada.ca/my-cra-business-account**. To enrol for direct deposit or to update your banking information, go to **canada.ca/cra-direct-deposit**.

Forms and publications

To get our forms and publications, go to **canada.ca/cra-forms** or call **1-800-959-5525**.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to our electronic mailing lists, go to **canada.ca/cra-email-lists**.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call **1-800-665-0354**.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

Court decisions

- Wiebe Door Services Ltd. v Canada (M.N.R.) [1986] 3 F.C. 553 (A-531-85)
- Standing v Canada (M.N.R.) [1992] F.C.J. no. 890 (A-857-90)
- Sagaz Industries Canada Inc. v 671122 Ontario Ltd. 2001 SCC 59 (27820)
- Wolf v Canada 2002 FCA 96 (A-563-00)
- 9041-6868 Québec Inc. v Canada (M.N.R) 2005 FCA 334 (A-559-04)
- Royal Winnipeg Ballet v Canada (M.N.R.) 2006 FCA 87 (A-443-04)
- Combined Insurance Company of America v Canada (M.N.R.) 2007 FCA 60 (A-469-05)
- Grimard v Canada 2009 FCA 47 (A-39-08)
- TBT Personnel Services Inc. v Canada 2011 FCA 256 (A-388-10)
- 1392644 Ontario Inc. (Connor Homes) v Canada (National Revenue) 2013 FCA 85 (A-117-12, A-118-12, A-122-12, A-125-12, A-126-12, A-127-12)

Legislative references

- Paragraph 5(1)(a) of the Employment Insurance Act
- Paragraph 6(1)(a) of the Canada Pension Plan
- Articles 2085 to 2129 of the Civil Code of Québec

Legal material

ARCHAMBAULT, Pierre: Contract of Employment: Why Wiebe Door Services Ltd. Does Not Apply in Quebec and What Should Replace It, and The Harmonization of Federal Legislation with Quebec Civil Law and Canadian Bijuralism: Second Collection of Studies in Tax Law, Montreal, APFF, 2005.

Interpretive articles

The Canada Revenue Agency provides information on a number of topics related to the Canada Pension Plan and the Employment Insurance Act in a series of articles called CPP/EI Explained. Topics include information technology consultants; the meaning of not dealing at arm's length for employment insurance purposes; and whether tips or gratuities are pensionable and insurable. You can find the series at **canada.ca/cpp-ei-explained**.

Tax centres

Jonquière Tax Centre
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J2

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

For a list of our tax services offices, go to **canada.ca/cra-offices**.

Complaints and disputes

Service-related complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the

CRA's correspondence. If you do not have contact information, go to **canada.ca/cra-contact**.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service-Related Complaint.

For more information and how to file a complaint, go to **canada.ca/cra-service-complaints**.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to register a formal dispute.

Reprisal complaints

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaints.

For more information about complaints and disputes, go to **canada.ca/cra-complaints-disputes**.

Due dates

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, we consider your payment to be on time if we receive it on the next business day. Your return is considered on time if we receive it or if it is postmarked on or before the next business day.

For more information, go to **canada.ca/taxes-important-dates**.